

SECTION 2. This constitutional amendment shall be submitted to the voters at an election to be held November 5, 1991. The ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment authorizing the exemption from ad valorem taxes of certain property in an enterprise zone."

Adopted by the Senate on May 6, 1991, by the following vote: Yeas 29, Nays 1.

Adopted by the House on May 22, 1991, by the following vote: Yeas 136, Nays 0, one present not voting.

Filed with the Secretary of State, May 24, 1991.

S.J.R. No. 42

SENATE JOINT RESOLUTION

proposing a constitutional amendment authorizing a county education district by election to adopt certain residence homestead exemptions and to provide for the taxation of certain tangible personal property.

Be it resolved by the Legislature of the State of Texas:

SECTION 1. Article VIII, Section 1-b(e), of the Texas Constitution is amended to read as follows:

(e) The governing body of a political subdivision, *other than a county education district*, may exempt from ad valorem taxation a percentage of the market value of the residence homestead of a married or unmarried adult, including one living alone. *In the manner provided by law, the voters of a county education district at an election held for that purpose may exempt from ad valorem taxation a percentage of the market value of the residence homestead of a married or unmarried adult, including one living alone.* The percentage may not exceed ~~[forty percent (40%) for the years 1982 through 1984, thirty percent (30%) for the years 1985 through 1987, and] twenty percent [(20%) in 1988 and each subsequent year]~~. However, the amount of an exemption authorized pursuant to this subsection may not be less than Five Thousand Dollars (\$5,000) unless the legislature by general law prescribes other monetary restrictions on the amount of the exemption. An eligible adult is entitled to receive other applicable exemptions provided by law. Where ad valorem tax has previously been pledged for the payment of debt, the governing body of a political subdivision may continue to levy and collect the tax against the value of the homesteads exempted under this subsection until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created. The legislature by general law may prescribe procedures for the administration of residence homestead exemptions.

SECTION 2. Article VIII, Section 1-b(b), of the Texas Constitution is amended to read as follows:

(b) ~~The [From and after January 1, 1973, the]~~ governing body of any county, city, town, school district, or other political subdivision of the State, *other than a county education district*, may exempt by its own action not less than Three Thousand Dollars (\$3,000) of the market value of residence homesteads of persons, married or unmarried, including those living alone, who are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance or its successor or of married or unmarried persons sixty-five (65) years of age or older, including those living alone, from all ad valorem taxes thereafter levied by the political subdivision. As an alternative, upon receipt of a petition signed by twenty percent (20%) of the voters who voted in the last preceding election held by the political subdivision, the governing body of the subdivision shall call an election to determine by majority vote whether an amount not less than Three Thousand Dollars (\$3,000) as provided in the petition, of the market value of residence homesteads of disabled persons or of persons sixty-five (65) years of age or over shall be exempt from ad valorem taxes thereafter levied by the political subdivision. *In the manner provided by law, the voters of a county education district at an election held for that purpose may exempt an amount*

not less than Three Thousand Dollars (\$3,000), as provided in the petition, of the market value of residence homesteads of disabled persons or of persons sixty-five (65) years of age or over from ad valorem taxes thereafter levied by the county education district. An eligible disabled person who is sixty-five (65) years of age or older may not receive both exemptions from the same political subdivision in the same year but may choose either if the subdivision has adopted both. Where any ad valorem tax has theretofore been pledged for the payment of any debt, the taxing officers of the political subdivision shall have authority to continue to levy and collect the tax against the homestead property at the same rate as the tax so pledged until the debt is discharged, if the cessation of the levy would impair the obligation of the contract by which the debt was created. An exemption adopted under this subsection based on assessed value is increased, effective January 1, 1979, to an amount that, when converted to market value, provides the same reduction in taxes, except that the market value exemption shall be rounded to the nearest \$100.

SECTION 3. Article VIII, Section 1(e), of the Texas Constitution is amended to read as follows:

(e) The governing body of a political subdivision, *other than a county education district*, may provide for the taxation of all property exempt under a law adopted under Subdivision (2) of Subsection (d) of this section and not exempt from ad valorem taxation by any other law. *In the manner provided by law, the voters of a county education district at an election held for that purpose may provide for the taxation of all property exempt under a law adopted under Subdivision (2) of Subsection (d) of this section and not exempt from ad valorem taxation by any other law.*

SECTION 4. Article VIII of the Texas Constitution is amended by adding Section 1-b-1 to read as follows:

Sec. 1-b-1. The references to a county education district in Sections 1 and 1-b of this article neither validate nor invalidate county education districts.

SECTION 5. This proposed constitutional amendment shall be submitted to the voters at an election to be held August 10, 1991. The ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment to allow the voters of a county education district to adopt certain exemptions from the district's ad valorem taxation for residence homesteads and to provide for the taxation of certain tangible personal property."

Adopted by the Senate on April 17, 1991, by the following vote: Yeas 29, Nays 0; May 25, 1991, Senate refused to concur in House amendments and requested appointment of Conference Committee; May 26, 1991, House granted request of the Senate; May 27, 1991, Senate adopted Conference Committee Report by the following vote: Yeas 31, Nays 0. Adopted by the House, with amendments, on May 23, 1991, by the following vote: Yeas 126, Nays 18, one present not voting; May 26, 1991, House granted request of the Senate for appointment of Conference Committee; May 27, 1991, House adopted Conference Committee Report by the following vote: Yeas 135, Nays 6, one present not voting.

Filed with the Secretary of State, June 4, 1991.